



FISCAL YEAR 2022-2023 BUDGET



MACCLESFIELD

“IN THE HEART OF EVERYTHING”

Nestled in the heart of Edgecombe County and mere miles from Greenville, Rocky Mount, Wilson, and the Raleigh-Durham areas. Macclesfield is a town with unmatched character and pride. From our low cost of living and quaint hospitality to our picturesque history, Macclesfield holds a number of unique assets and opportunities for people looking to visit, relocate, or open a business.

Like its neighboring town of Pinetops, Macclesfield is a product of the East Carolina Railway which ran south from Tarboro. Henry C. Bridgers named the town after what he believed was the Bridgers’ family ancestral home in England. Macclesfield Christian Church, established in 1905, is the town’s oldest church and still maintains a congregation welcoming visitor each Sunday.

MACCLESFIELD VISION STATEMENT

The Town of Macclesfield is a safe and welcoming community that celebrates history and innovation while embracing a sustainable future.

MACCLESFIELD MISSION STATEMENT

The Town of Macclesfield strives to promote and improve quality of life, enhancing a sense of community, and preserving the integrity of our small-town identity and heritage. We are committed to fostering respect, decorum, and hospitality. The Town government supports initiatives that create a welcoming and affordable environment for residents, businesses, and visitors alike. We strive to provide excellence through a responsible and accessible Town government. We encourage public participation and collaboration from our citizens and businesses.



TOWN OF MACCLESFIELD COMMISSIONERS

Term Expires

Mayor Emily Stallings Turner

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Macclesfield, NC 27852

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(919) 271-2803

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December 2023

Commissioner Charles Lewis

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December 2023

Commissioner Joyce Braxton

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December 2023

Commissioner Paula Lewis

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December 2025

Commissioner Jean Wooten-Jiles

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December 2025



BUDGET MESSAGE

The Honorable Mayor Emily Turner and Members of the Board of Commissioners:

I am delighted to respectfully submit to you the Town of Macclesfield's Fiscal Year 2022-2023 Recommended Budget for your consideration. The public hearing for the Recommended Budget is expected to take place on May 9, 2022. All components of this budget have been prepared and assembled in strict accordance with provisions of the North Carolina Local Government Budget and Fiscal Control Act and conform to all other applicable State and Federal standards. The Recommended Budget is financially balanced, identifies all anticipated revenue sources, and provides all proposed departmental expenditures. The review and adoption of the annual operating budget are one of the most important responsibilities of the Mayor and the Board of Commissioners.

Budget Format & Purpose

The Recommended Budget is intended to provide guidance to management in carrying out the operations of the Town in support of the priorities established by the Mayor and Board of Commissioners. June 13, 2022, Budget Presentation includes informational representations of funds, revenues, and related data. In addition, the full line-item budget and the proposed fee schedule including updates are also included. In preparation for a new fiscal year budget, the Finance Officer will regularly monitor estimated and actual revenues. Expenditures are examined to ensure each is verifiable to its intended service or project. The Budget Officer has also used resources provided by the North Carolina League of Municipalities, CPA, and the UNC-School of Government in determining projected revenues for the Fiscal Year 2022-2023. Per North Carolina General Statutes, the Town Administrator is the designated Budget Officer.

The Recommended Budget includes revenues and expenditures for the Fiscal Year 2021-2022 and Departmental requests that have been reviewed and recommended for your review and consideration for the Fiscal Year 2022-2023. The Recommended Budget reflects a redirection of revenues and expenditures in a more defined structure. The Fiscal Year 2022-2023 budget is 10.51% more than the Fiscal Year 2021-2022. This increase correlates to the more needed services and the pursuit of available revenue.

The Fiscal Year 2022-2023 Recommended Budget totals \$1,082,350.00. The Recommended Budget was prepared using an ad-Valorem tax rate of \$0.37 cents per \$100 valuation of assessed property. Property tax

revenues are estimated at \$15,699,327.00. The North Carolina Local Government Commission recommends that local governments maintain a minimum unassigned fund balance of no less than eight percent of expenditures. No tax increase is proposed in the Town of Macclesfield 2022-2023 Fiscal Budget.

Expenditures

- The Recommended Budget was prepared to take into account a 1% employee cost of living adjustment(COLA).
- The Governing Body fund budget includes operational expenditures and events expenditures to change the economic down spiral the Town has experienced in recent years and to improve revenue growth.
- The Administration fund budget includes additional funds to improve outdated utility software and outsourced of accounting needs until the staff is trained in the municipal daily operations.
- The Street fund budget is mirroring the previous street budget. The Powell Bill expenditure has been added to maintain street small projects for the streets and sidewalks.
- The Public Safety budget includes new policing services for the Town of Macclesfield.
- The Cemetery fund budget includes contractual services for the grass maintenance of the cemetery. It also reflects the removal of Town staff opening graves for funeral services.
- The Sanitation fund budget includes the contractual services for trash services in the Town of Macclesfield.
- The Planning fund budget is new to the budget. It is a beginning level of establishing an operable service of the Town of Macclesfield's Zoning and Code Enforcement.
- The Electric fund budget includes expenditures to maintain the electric system.
- The Water and Sewer fund budget includes the recent Water and Sewer rate study. The study shows a needed increase of rates for the next five years. The increase will enable the Water and Sewer operations to operate efficiently and cover the cost of operations. The revenue and expenditures in the Water and Sewer funds are separate this year for better financial clarity and simplicity.

Revenues

In the FY 2022-2023 Recommended Budget, more precision and preciseness emphases were sorted for revenue improvement. Mainly, monitoring revenue leakage.

Conclusion

I would like to offer my innermost appreciation to the Mayor and Board of Commissioners for their guidance in the efforts to draft a budget that would provide resources to implement the objectives and address community needs. In addition, I am truly grateful to the members of the community who have come forward to share their thoughts and ideas.

The Recommended Budget could not have been prepared without the hard work and diligent knowledge of the staff for the Town of Macclesfield. All Town staff has worked thoroughly to provide reasonable departmental budgets and information during a time of transition of the staff.

Finally, I would like to thank the entire staff for the Town of Macclesfield for their hard work and dedication in serving the people of the Town of Macclesfield and the visitors. It is such an honor to work in conjunction with this incredible staff.

Thank you for your consideration of the Fiscal Year 2022-2023 Recommended Budget.

Respectfully Submitted,

Pamela Hurdle





BUDGET ORDINANCE

BE IT ORDAINED by the Governing Board of the Town of Macclesfield, North Carolina:

SECTION 1: It is estimated that the following revenues will be available in the General Fund for the Fiscal Year beginning July 1, 2022, and ending June 30, 2023:

| | |
|-----------------------|---------------------|
| Ad Valorem Taxes | \$ 63,000.00 |
| State Shared Revenues | \$196,130.00 |
| Investment Earnings | \$100.00 |
| Sales & Services | \$ 37,032.00 |
| Miscellaneous | \$ 10,300.00 |
| Fund Balance | <u>\$0.00</u> |
| | \$306,562.00 |

SECTION 2: The following amounts are hereby appropriated in the General Fund for the operation of the Town government and its activities for the Fiscal Year beginning July 1, 2022, and ending June 30, 2023:

| | |
|-----------------------|----------------------|
| Governing Body | \$ 44,525.00 |
| Administration | \$103,389.00 |
| Street Department | \$ 73,616.00 |
| Public Safety | \$ 25,000.00 |
| Cemetery Department | \$ 13,000.00 |
| Sanitation Department | \$ 44,562.00 |
| Planning Department | \$ 2,500.00 |
| Contingency | <u>\$.00</u> |
| | \$ 306,562.00 |

SECTION 3: It is estimated that the following revenues will be available in the Electric Fund for the Fiscal Year beginning July 1, 2022, and ending June 30, 2023:

| | |
|---------------------------|---------------------|
| Charges for Services | \$442,800.00 |
| Connect/Disconnect Fees | \$ 200.00 |
| Other Operating Fees | \$ 42,390.00 |
| Fund Balance Appropriated | <u>\$0.00</u> |
| | \$485,390.00 |

SECTION 4: The following amounts are hereby appropriated in the Electric Fund for the operation of the electric utility for the Fiscal Year beginning July 1, 2022, and ending June 30, 2023:

| | |
|---------------------|---------------------|
| Administration | \$176,950.00 |
| Cost of Power | \$284,000.00 |
| Electric Operations | \$ <u>24,440.00</u> |
| | \$485,390.00 |

SECTION 5: It is estimated that the following revenues will be available in the Water and Sewer Fund for the Fiscal Year beginning July 1, 2022, and ending June 30, 2023:

| | |
|----------------------|---------------------|
| Charges for Services | \$ 273,798.00 |
| Tap Fees | \$6,500.00 |
| Miscellaneous | \$10,100.00 |
| Fund Balance | <u>\$0.00</u> |
| | \$290,398.00 |

SECTION 6: The following amounts are hereby appropriated in the Water and Sewer Fund for the operation of the Water and Sewer Utilities for the Fiscal Year beginning July 1, 2022, and ending June 30, 2023:

| | |
|------------------|---------------------|
| Water Department | \$145,199.00 |
| Sewer Department | <u>\$145,199.00</u> |
| | \$290,398.00 |

SECTION 7: There is hereby levied a tax at the rate of thirty-seven cents (\$0.37) per one hundred dollars (\$100) valuation of the property as listed as of January 1, 2022, for the purpose of raising the revenue listed as Ad Valorem Taxes in the General Fund in Section 1 of this ordinance. This rate is based on a total estimated valuation of property for the purposes of taxation of \$15,699,327.00.

SECTION 8: The Town Administrator (Budget Officer) is hereby authorized to transfer appropriations as contained herein under the following conditions:

- A. The Town Administrator may transfer amounts up to \$3,000 between line-item expenditures within a department with an official report of such transfers being given at the next regular meeting of the Town Commissioners.
- B. The Town Administrator may transfer amounts up to \$1,000 between departments of the same fund with an official report of such transfers being given at the next regular meeting of the Town Commissioners.
- C. The Town Administrator may not transfer any amounts between funds or from any contingency appropriation within any fund, except as approved by the Governing Board in the budget ordinance as amended.
- D. Capital Purchases in excess of \$5,000 shall first be approved by the Town Commissioners and registered as a fixed asset.
- E. Purchases between \$500 and \$5,000 shall be recorded on an internal inventory managed by the Town Clerk.

SECTION 9: Copies of this Budget Ordinance shall be furnished to the Finance Officer and to the Budget Officer of this Town to keep on file by them for their direction in the disbursements of funds.

Adopted this, 13th the day of June 2022.

Emily Turner, Mayor

Attest:

Christy Cobb, Town Clerk



“In the Heart of Everything”